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1791-1795 being occupied with stimulating the tardy and recalcitrant. But the interesting fact is that Hérault did pay in full, certainly not a fourth of its income but a fourth of its declared income and  $2\frac{1}{2}$  per cent of its valuables. Only three quarters of the total receipts were available for the central government, however, after the cost of collection had been deducted. France had expected 400 million livres from the whole country and received only 200 millions. The rich and well-to-do, and the bourgeois with an income of over 400 livres, did not hold back; the petty traders and the laborers did. For this the bad economic conditions of the time were ample excuse. It should be observed that those with incomes of less than 400 livres were simply invited to contribute, in no way required. They may have felt, we surmise, that the tax was really not their burden, and they may have observed that it was the middle class rather than the proletariat that was benefiting by the new régime.

This book, confirming the conclusions of other local investigators and of students of the national finances, gives us many details and illustrations of value. Its bearing upon the situation in France at the present time, the author tries to make real. France has been listening to arguments for and against a general income tax to meet the burdens of war. This study of an early example of such tax indicates that it would be a failure; that it is a delusion to say that an income tax is equitable if men do not truthfully declare their income. Of course the force of this application of the analogy of the two cases may be somewhat lessened if the new law provides means of strict inquiry into any questionable declaration.

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#### NEW BOOKS

- ALLEN, N. B. *Geographical and industrial studies; the new Europe.* (Boston: Ginn. 1920. Pp. xii, 435.)
- AUSTIN, O. P. *Effect of the war on world trade and industry. The fifty new political divisions.* (Boston: Heath. 1920. Pp. 34. 25c.)
- BARKER, J. E. *Economic statesmanship.* Second edition. (New York: Dutton. 1920. Pp. xii, 624. \$7.)
- BLAND, A. E., BROWN, P. A., TAWNEY, R. H. *English economic history (select documents).* (New York: Macmillan. 1919. Pp. xx, 730.)

- BLONDEL, G. *Impressions d'un récent voyage aux Pays Rhénans*. (Paris: Musée Social, March-April, 1920. Pp. 107.)
- BUCK, S. J. *The agrarian crusade; a chronicle of the farmer in politics*. (New Haven: Yale Univ. Press. 1920. Pp. xi, 215.)
- COBURN, F. W. *History of Lowell and its people*. (New York: Lewis Hist. Co. 1920.)
- LE COUTRE, W. *Die Grundgedanken der deutschen Preispolitik im Weltkriege 1914-1918*. (Berlin: Haude & Spenersche Buchhandlung. 1920. Pp. 117.)
- DAVIES, G. R. *National evolution*. (Chicago: McClurg. 1919. Pp. 159.)
- DRUM, J. S. *Mexico's business conditions during the first century of her independence*. (San Francisco: J. S. Drum. 1920.)
- FISHER, S. *Ottoman land laws; containing the Ottoman land code and later legislation affecting land*. (New York: Oxford Univ. Press. 1920. Pp. 150. \$5.65.)
- FORD, H. J. *Alexander Hamilton*. (New York: Scribner. 1920. Pp. 381. \$2.)
- FRANCQUI, E. and HANKAR, F. *Belgium's amazing progress*. (New York: Guaranty Trust Co. 1920. Pp. 10.)
- FRANK, T. *An economic history of Rome to the end of the republic*. (Baltimore: Johns Hopkins Press. 1920. Pp. 310. \$2.50.)
- GHEORGHIU, D. J. *Aperçus sur la situation économique et financière mondiale*. (Paris: Alcan. 1920. Pp. 104. 7.20 fr.)
- GLOTZ, G. *Le travail dans la Grèce ancienne*. (Paris: Alcan. 1920. 12 fr.)
- GOLDSTEIN, J. M. *Russia: her economic past and future*. (New York: Russian Information Bureau. 1919. Pp. 99.)
- GREEN, F. E. *History of the English agricultural labourer, 1870-1920*. (London: King. 1920. 16s.)
- HAINISCH, M. *Wirtschaftliches Verhältnisse Deutsch-Oesterreichs*. (Munich: Duncker & Humblot. 1920. Pp. 171.)
- HAWORTH, P. R. *The United States in our own times, 1865-1920*. (New York: Scribner. 1920. \$2.25.)
- VON HERZFELD, M. *Zur Orienthandelspolitik Oesterreichs unter Maria Theresia in der Zeit von 1740-1771*. (Vienna: Alfred Hölder. 1920. Pp. 130.)
- HUSSLEIN, J. *Democratic industry. A practical study in social history*. (New York: Kenedy. 1919. Pp. 362. \$1.50.)

The title of this book is no index to its subject-matter. Although intended to be an impartial study in social history, the discussion is an incomplete appraisal of the Roman Church as the guardian of

democracy throughout the history of labor from slavery and serfdom down to the era of guilds. The Catholic Middle Ages are described as the Golden Age of labor, the period in which the workers realized for the first and last time in history the true ideals of industrial democracy. This age of superb art, education, and democratic institutions ended with the "abhorrent Reformation," which ushered in the period of capitalism and sordid materialism. Luther and Wyclif are characterized as the bolshevists of their time, whose exploits were followed by land monopoly and industrial slave markets (p. 268). The author is generous enough to admit the historical fact that the Roman Church possessed a plethora of wealth in the form of land, but he absolves the Church from the stain of commercialism by attributing this ownership to the weaknesses of the ecclesiastical lords (pp. 262, 295). In this part of the book the author does not succeed in concealing a manifest religious bias.

The development of a gild system, patterned after the medieval organizations but adjusted to modern conditions, is the panacea proffered to the masses who suffer under modern commercialism to which the Protestant Reformation surrendered them. Bolshevism, socialism, and syndicalism are dismissed summarily as erroneous and destructive expressions of the gild concept. These would threaten private property and religion. The true gild movement can be advanced only by the organization of coöperative enterprises and the establishment of industrial copartnership in which the workers will have not only a share in management but also in earnings.

In tracing the origin of trade unionism to ancient Egypt and Greece the author contradicts the conclusive evidence to the contrary produced by accepted authorities, including the Webbs. Brentano, with whose conclusions the Webbs and others take issue, is accepted by the author as an indisputable authority. The coöperative movement is viewed as a step away from socialism, although as a matter of fact the success of this movement in the United States is due in large measure to the efforts of moderate socialists who see in it a long stride toward the realization of the socialist commonwealth.

GORDON S. WATKINS.

JAMES, G. W. *New Mexico, the land of the delight makers; the history of its ancient cliff dwellings and pueblos, etc.* (Boston: Page Co. 1920. Pp. xxvii, 469, map, 56 plates.)

VON KAURIMSKY, F. *Jugoslavien.* (Berlin: Auswärtiges Amt. 1919. Pp. 48.)

KNIBBS, G. *Local government in Australia.* (Melbourne: Bureau of Census & Statistics. 1919. Pp. 313.)

KOEBEL, W. H. *The great south land.* (New York: Dodd, Mead. 1920. \$3.50.)

Depicts conditions as they are in Argentina and Southern Brazil today.

- LEDERER, E. *Deutschlands Wiederaufbau und weltwirtschaftliche Neueingliederung durch Sozialisierung*. (Tübingen: Mohr. 1920. 7 M.)
- LA MOTTE, E. N. *The opium monopoly*. (New York: Macmillan. 1920. Pp. xvii, 84.)
- LEUBECK, J. *Die wirtschaftliche Entwicklung Bayerns und die Verwaltung von Handel, Industrie und Gewerbe*. (Munich: Duncker & Humblot. 1919. Pp. 200.)
- LOVETT, W. *The life and struggles of William Lovett, the chartist, by himself*. (London: G. Bell & Sons. 1920.)
- LOWIE, R. H. *Primitive society*. (New York: Boni & Liveright. 1920. Pp. viii, 463.)
- MCGOVERN, W. M. *Modern Japan. Its political, military, and industrial organization*. (New York: Scribner. 1920. Pp. 280. \$5.) Chapters 15-17 treat of the industrial and commercial development of Japan; chapter 11, of imperial socialism. "Japan's industry has been an experiment in coördination as opposed to competition."
- MAUNIER, R. *Manuel bibliographique des sciences sociales et économiques*. (Paris: Giard & Brière. 1920. 20 fr.)
- MEYER, E. *Die Vereinigten Staaten von Amerika, ihre Geschichte, Kultur, Verfassung, Politik*. (Frankfort: H. Keller. 1920. Pp. ix, 290.)
- MILLER, H. H. *Economic conditions in the Philippines*. Revised edition. (Boston: Ginn. 1920. Pp. 476.)
- MÜLLER-LYER, F. *The history of social development*. (London: George Allen & Unwin. 1920. 18s.)
- O'BRIEN, G. *An essay on mediaeval economic teaching*. (New York: Longmans. 1920.)
- PERLEBERG, H. C. *Peruvian textiles; a contribution to our knowledge of the textile industries of the ancient Peruvian people*. (Jersey City, N. J.: Author, 15 E. 40th St. 1920. \$22.50.)
- RENARD, G. and WEULERSSE, G. *Le travail dans l'Europe moderne*. (Paris: Alcan. 1920. Pp. 524. 12 fr.)
- RICCI, U. *Politica ed economia*. (Rome: La Voce. 1919. Pp. 239.)
- RICCI, U. *Protezionisti e liberisti italiani*. (Bari: Gius, Laterza & Figli. 1920. Pp. 195.)
- ROWE, L. S. *Early effects of the war upon the finance, commerce and industry of Peru*. Preliminary economic studies of the war, no. 17. Carnegie Endowment for International Peace, Division of Economics and History. (New York: Oxford Univ. Press. 1920. Pp. 60.)

- RUFENER, L. A. *The economic position of Switzerland during the war*. Bureau of Foreign and Domestic Commerce, Miscellaneous series, no. 90. Economic studies of countries during the war, compiled in the Bureau of Research and Statistics, War Trade Board. (Washington: Supt. Docs. 1919. Pp. 87.)
- SOKOLOW, N. *The history of Zionism, 1600-1918*. (New York: Longmans.)
- STEARNS, H. E. *Liberalism in America*. (New York: Boni & Liveright. 1919. Pp. 234.)
- WEST, W. M. *The story of modern progress, with a preliminary survey of earlier progress*. (Boston: Allyn & Bacon. 1920. Pp. xvi, 701.)
- WEST, J. *A short history of the chartist movement*. (London: Constable. 1920.)
- WESTERFIELD, R. B. *Early history of American auctions—a chapter in commercial history*. (New Haven: Connecticut Academy of Arts and Sciences. 1920. Pp. 51.)
- WILLOUGHBY, W. W. *Foreign rights and interests in China*. (Baltimore: Johns Hopkins Press. 1920. Pp. 594. \$7.50.)  
Contains chapters on Foreign commerce (pp. 103-106); Inland navigation (pp. 161-168); Patent rights, trademarks, and copyrights and foreign corporations in China (pp. 169-194); Landholding by foreigners in China (pp. 195-207); China's foreign debt (pp. 483-523); Railway loans (pp. 524-568).
- WOODHOUSE, E. J. and C. G. *Italy and the Jugoslavs*. (Boston: Badger. 1920. Pp. 394. \$3.)  
Chapter 10 deals with the economics and politics of the Adriatic question.
- YOUNG, G. *New Germany*. (New York: Harcourt, Brace & Howe. 1920. Pp. 333.)
- ZOOK, G. F. *A company of royal adventurers trading into Africa*. (Ithaca, N. Y.: Author, Cornell Univ. 1919. Pp. 105.)
- American Jewish year book, September 25, 1919, to September 12, 1920*. (Philadelphia: Jewish Publication Society of America. 1919. Pp. xii, 894.)
- America's merchant marine. A presentation of its history and development to date with chapters on related subjects*. (New York: Bankers Trust Co. 1920. Pp. 257.)
- The American year book, a record of events and progress, 1919*. (New York: Appleton. 1920. Pp. 873. \$5.)
- Annuaire industriel et financier Tcheco-Slovaque*. (Vienna: 3 Drachengasse. 1920.)

*Denmark. Agriculture, commerce, finance.* (New York: Brown Brothers, 59 Wall St. 1920. Pp. 32.)

*The Japan yearbook.* (Shanghai: Kelley & Walsh. 1920. \$5.)

*The new day in North Dakota. Some of the principal laws enacted by the sixteenth legislative assembly, 1919.* (Bismarck: Industrial Commission of North Dakota. 1920. Pp. 156.)

Laws are grouped under: state economics and industries; relating to the condition of labor; taxation; and miscellaneous.

*New England old and new.* (Boston: Old Colony Trust Co. 1920. Pp. 62.)

*Other merchants and sea captains of old Boston.* (Boston: State Street Trust Co. 1920. Pp. 70.)

*The spirit of America as shown by her great documents, 1620-1920.* (Boston: Old Colony Trust Co. 1920. Pp. 99.)

*The United States; a catalogue of books relating to the history of its various states, counties, and cities.* (Cleveland: Arthur H. Clark Co. 1920. Pp. 321.)

## Agriculture, Mining, Forestry, and Fisheries

### NEW BOOKS

ARNOLD, R. and DARNELL, J. L. *Manual for the oil and gas industry under the revenue act of 1918.* (New York: Wiley. 1920.)

BOEGER, E. A. *Rent contracts in typical counties of the wheat belt.* (Washington: Office of Farm Management. 1920. 5c.)

BOSWORTH, T. O. *Geology of the mid continent oilfields: Kansas, Oklahoma, and North Texas.* (New York: Macmillan. 1920. Pp. 313.)

The author states that his purpose is to give the facts about oil "rather than to theorize as to its origin and accumulation," and upwards of 270 pages are devoted to this end. However, in the last section of the book, Dr. Bosworth discusses the question of the origin of petroleum oils and comes to the conclusion that vegetable matter is their probable source. Some of the leading captions are: Geographical and Geological Situation of the Mid Continent Oil Region, Geological Structure of the Mid Continent Oilfield Region, Geological History of the Oil Bearing Deposits, Stratigraphy and the Oilfields, and Oil Accumulations and their Relation to Geological Structure. Although the subject-matter of the volume is of more interest to the geologist than to the student of economic history the latter will find much of value in the book. Part III contains a brief history of the development of the mid continent oil region, and parts VIII, IX, and X have respectively the titles Character of the Oil, The Natural Gas, and Production of Gasoline from Natural Gas. Most of this has a direct bearing on economic